

**59-11-110 Tax as lien -- Instruments issued upon payment -- Certificate of transfer.**

- (1) The tax provided for in this chapter, together with applicable interest and penalties as provided in Sections 59-1-401 and 59-1-402, shall be and remain a lien on the decedent's estate from the time of the death of the decedent until paid.
- (2) Upon payment of the tax, together with applicable interest and penalties, the commission shall issue to the personal representative a receipt reflecting this payment, a certificate of transfer, and any other appropriate instruments reflecting this payment. If the property is not of sufficient value for a tax under this chapter to be imposed, the commission upon adequate showing to that effect shall issue a certificate of transfer and any other appropriate instruments indicating that no tax is due.

Renumbered and Amended by Chapter 2, 1987 General Session

Renumbered and Amended by Chapter 3, 1987 General Session